

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

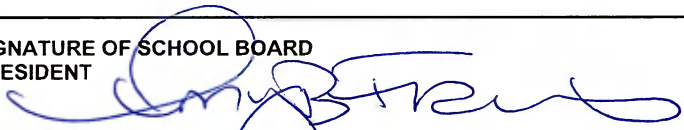
24 PS 6-687(a)(1)

(03/2006)

School District Name : Pottstown SD	County : Montgomery	AUN Number : 123466403
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/24/21
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pottstown SD	COUNTY : Montgomery	AUN : 123466403
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)? Yes
No

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$66009372
Ending Unassigned Fund Balance	\$3807638
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.76%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 5/24/21
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DUE DATE: AUGUST 15, 2021

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date 5/24/21



Secretary of the Board - Original Signature Required

Date 5/27/21



Chief School Administrator - Original Signature Required

Date 5/24/21

Maureen K Jampo

Contact Person

(484)942-9024 Extn :

Telephone Extension

mjampo@pottstownk12.org

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	For Contingency
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	3,807,639 projected unassigned fund balance (after use of 1,425,451 for 2021-2022 budget)
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for PSERS 3,799,409
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for capital 1,361,626 Assigned for transportation 2,102,329 Assigned for 20/21 budget 1,707,479

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	75,095
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,799,409
0840 Assigned Fund Balance	5,171,434
0850 Unassigned Fund Balance	5,233,089
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,203,932</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	33,654,390
7000 Revenue from State Sources	28,435,751
8000 Revenue from Federal Sources	2,493,780
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$64,583,921</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$78,787,853</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	28,510,988
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	33,000
6114 Payments in Lieu of Current Taxes - State / Local	41,500
6120 Current Per Capita Taxes, Section 679	31,000
6140 Current Act 511 Taxes - Flat Rate Assessments	226,000
6150 Current Act 511 Taxes - Proportional Assessments	2,330,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,501,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	12,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	761,900
6910 Rentals	12,000
6990 Refunds and Other Miscellaneous Revenue	45,002

REVENUE FROM LOCAL SOURCES \$33,654,390

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	12,144,141
7112 Basic Education Funding-Social Security	1,302,958
7220 Vocational Education	416,392
7271 Special Education funds for School-Aged Pupils	2,437,714
7292 Pre-K Counts	2,467,500
7311 Pupil Transportation Subsidy	380,337
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,780
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,075,989
7330 Health Services (Medical, Dental, Nurse, Act 25)	63,000
7340 State Property Tax Reduction Allocation	1,624,782
7505 Ready to Learn Block Grant	559,007
7820 State Share of Retirement Contributions	5,953,151

REVENUE FROM STATE SOURCES \$28,435,751

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,425,297
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	170,396
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	3,950
8517 NCLB, Title IV - 21st Century Schools	400,000
8521 Vocational Education - Operating Expenditures	69,137

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000

REVENUE FROM FEDERAL SOURCES **\$2,493,780**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **64,583,921**

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$28,510,988**
 Amount of Tax Relief for Homestead Exclusions **\$1,624,782**
 Total Approx. Tax Revenue: **\$30,135,770**
 Approx. Tax Levy for Tax Rate Calculation: **\$31,956,333**

Montgomery

Total

2020-21 Data

a. Assessed Value \$761,992,039 \$761,992,039
 b. Real Estate Mills 41.9666

I. 2021-22 Data

c. 2019 STEB Market Value \$954,410,925 \$954,410,925
 d. Assessed Value \$761,470,629 \$761,470,629
 e. Assessed Value of New Constr/ Renov \$0 \$0

2020-21 Calculations

f. 2020-21 Tax Levy \$31,978,215 \$31,978,215
 (a * b)

2021-22 Calculations

II. g. Percent of Total Market Value 100.00000% 100.00000%
 h. Rebalanced 2020-21 Tax Levy \$31,978,215 \$31,978,215
 (f Total * g)
 i. Base Mills Subject to Index 41.9666
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 93.99779% 93.99779%
 k. Tax Levy Needed \$31,956,333 \$31,956,333
 (Approx. Tax Levy * g)

I. 2021-22 Real Estate Tax Rate 41.9666
 (k / d * 1000)

III. m. Tax Levy Generated by Mills \$31,956,333 \$31,956,333
 (l / 1000 * d)
 n. Tax Levy minus Tax Relief for Homestead Exclusions \$30,331,551
 (m - Amount of Tax Relief for Homestead Exclusions)
 o. Net Tax Revenue Generated By Mills \$28,510,988
 (n * Est. Pct. Collection)

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$28,510,988
Amount of Tax Relief for Homestead Exclusions	<u>\$1,624,782</u>
Total Approx. Tax Revenue:	\$30,135,770
Approx. Tax Levy for Tax Rate Calculation:	\$31,956,333

Montgomery

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	43.8131	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,362,389	\$33,362,389
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$10,195.65	
Number of Homestead/Farmstead Properties	3798	3798
Median Assessed Value of Homestead Properties		\$78,890

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,510,988
Amount of Tax Relief for Homestead Exclusions	<u>\$1,624,782</u>
Total Approx. Tax Revenue:	\$30,135,770
Approx. Tax Levy for Tax Rate Calculation:	\$31,956,333
	Montgomery
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,624,782	Lowering RE Tax Rate	\$0	\$1,624,782
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,624,782

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Montgomery	761,470,629	41.9666	31,956,333			93.99779%	
Totals:	761,470,629		31,956,333	1,624,782 =	30,331,551 X	93.99779% =	28,510,988

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		31,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	31,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$60.00	\$0.00	155,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	40,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 226,000 226,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,980,000	1,980,000
6152 Current Act 511 Occupation Taxes	0.0000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	350,000	350,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 2,330,000 2,330,000

Total Act 511, Current Taxes 2,556,000

Act 511 Tax Limit -->	954,410,925 X	12	11,452,931
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Montgomery	41.9666	41.9666	0.00%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$60.00	\$60.00	0.00%	Yes	4.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
6144	Current Act 511 Trailer Taxes					4.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes-- Proportional Assessments</u>					4.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6152	Current Act 511 Occupation Taxes					4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6154	Current Act 511 Amusement Taxes					4.4%				
6155	Current Act 511 Business Privilege Taxes					4.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.4%				
6157	Current Act 511 Mercantile Taxes					4.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					4.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	21,397,590
1200 Special Programs - Elementary / Secondary	13,057,588
1300 Vocational Education	1,283,251
1400 Other Instructional Programs - Elementary / Secondary	2,215,761
1800 Pre-Kindergarten	2,467,500
Total Instruction	\$40,421,690
2000 Support Services	
2100 Support Services - Students	2,185,016
2200 Support Services - Instructional Staff	1,726,818
2300 Support Services - Administration	3,889,297
2400 Support Services - Pupil Health	1,164,785
2500 Support Services - Business	978,387
2600 Operation and Maintenance of Plant Services	4,982,631
2700 Student Transportation Services	3,048,777
2800 Support Services - Central	603,326
Total Support Services	\$18,579,037
3000 Operation of Non-Instructional Services	
3200 Student Activities	893,962
3300 Community Services	62,566
Total Operation of Non-Instructional Services	\$956,528
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	580,000
Total Facilities Acquisition, Construction and Improvement Services	\$580,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,763,706
5900 Budgetary Reserve	1,708,411
Total Other Expenditures and Financing Uses	\$5,472,117
Total Estimated Expenditures and Other Financing Uses	\$66,009,372

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,273,401
200 Personnel Services - Employee Benefits	7,111,586
300 Purchased Professional and Technical Services	636,278
400 Purchased Property Services	3,000
500 Other Purchased Services	1,924,188
600 Supplies	448,637
700 Property	500
Total Regular Programs - Elementary / Secondary	\$21,397,590
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,453,310
200 Personnel Services - Employee Benefits	3,212,667
300 Purchased Professional and Technical Services	1,656,960
500 Other Purchased Services	3,694,161
600 Supplies	40,490
Total Special Programs - Elementary / Secondary	\$13,057,588
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	602,873
200 Personnel Services - Employee Benefits	443,058
300 Purchased Professional and Technical Services	750
400 Purchased Property Services	1,070
500 Other Purchased Services	26,000
600 Supplies	100,000
700 Property	109,500
Total Vocational Education	\$1,283,251
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	607,152
200 Personnel Services - Employee Benefits	361,908
300 Purchased Professional and Technical Services	139,433
400 Purchased Property Services	429
500 Other Purchased Services	915,419
600 Supplies	190,420
800 Other Objects	1,000
Total Other Instructional Programs - Elementary / Secondary	\$2,215,761
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	875,166
200 Personnel Services - Employee Benefits	343,174
300 Purchased Professional and Technical Services	70,240
400 Purchased Property Services	16,000
500 Other Purchased Services	16,012
600 Supplies	80,458
800 Other Objects	1,066,450

<u>Description</u>	<u>Amount</u>
Total Pre-Kindergarten	\$2,467,500
Total Instruction	\$40,421,690
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,238,427
200 Personnel Services - Employee Benefits	668,968
300 Purchased Professional and Technical Services	247,992
400 Purchased Property Services	3,876
500 Other Purchased Services	3,103
600 Supplies	22,000
800 Other Objects	650
Total Support Services - Students	\$2,185,016
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	850,327
200 Personnel Services - Employee Benefits	684,133
300 Purchased Professional and Technical Services	114,818
400 Purchased Property Services	21,200
500 Other Purchased Services	35,836
600 Supplies	15,000
700 Property	5,000
800 Other Objects	504
Total Support Services - Instructional Staff	\$1,726,818
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,810,247
200 Personnel Services - Employee Benefits	1,147,000
300 Purchased Professional and Technical Services	425,300
400 Purchased Property Services	87,924
500 Other Purchased Services	297,700
600 Supplies	83,700
800 Other Objects	37,426
Total Support Services - Administration	\$3,889,297
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	597,429
200 Personnel Services - Employee Benefits	349,081
300 Purchased Professional and Technical Services	193,724
500 Other Purchased Services	1,551
600 Supplies	23,000
Total Support Services - Pupil Health	\$1,164,785
2500 Support Services - Business	
100 Personnel Services - Salaries	498,802
200 Personnel Services - Employee Benefits	325,295
300 Purchased Professional and Technical Services	85,590
400 Purchased Property Services	38,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	18,000
600 Supplies	10,000
800 Other Objects	2,700
Total Support Services - Business	\$978,387
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,810,363
200 Personnel Services - Employee Benefits	1,094,940
300 Purchased Professional and Technical Services	415,600
400 Purchased Property Services	398,701
500 Other Purchased Services	90,000
600 Supplies	1,101,027
700 Property	70,000
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$4,982,631
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	94,500
500 Other Purchased Services	2,948,550
600 Supplies	5,727
Total Student Transportation Services	\$3,048,777
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	312,694
200 Personnel Services - Employee Benefits	205,332
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	1,200
600 Supplies	80,000
800 Other Objects	100
Total Support Services - Central	\$603,326
Total Support Services	\$18,579,037
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	489,105
200 Personnel Services - Employee Benefits	226,707
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	3,300
500 Other Purchased Services	65,850
600 Supplies	75,000
800 Other Objects	7,000
Total Student Activities	\$893,962
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	42,566
800 Other Objects	20,000
Total Community Services	\$62,566
Total Operation of Non-Instructional Services	\$956,528

<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	575,000
Total Facilities Acquisition, Construction and Improvement Services	\$580,000
Total Facilities Acquisition, Construction and Improvement Services	\$580,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,081,489
900 Other Uses of Funds	2,682,217
Total Debt Service / Other Expenditures and Financing Uses	\$3,763,706
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,708,411
Total Budgetary Reserve	\$1,708,411
Total Other Expenditures and Financing Uses	\$5,472,117
TOTAL EXPENDITURES	\$66,009,372

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	15,000,000	15,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,159,379	2,159,379
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	550,000	550,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	130,000	130,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$17,839,379	\$17,839,379
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Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$17,839,379	\$17,839,379
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
0510 Bonds Payable	43,163,710	40,481,493
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$43,163,710	\$40,481,493

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

2021-2022 Final General Fund Budget

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Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund		
Total Long-Term Indebtedness	\$43,163,710	\$40,481,493

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$43,163,710	\$40,481,493
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Account Description	Amounts
0810 Nonspendable Fund Balance	75,095
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,799,409
0840 Assigned Fund Balance	5,171,434
0850 Unassigned Fund Balance	3,807,638
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,778,481
5900 Budgetary Reserve	1,708,411
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,561,987